

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX REFERENCE No 52 of 1990

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE K.A.PUJ

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO
 2. To be referred to the Reporter or not? : NO
 3. Whether Their Lordships wish to see the fair copy of the judgement? : NO
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO
 5. Whether it is to be circulated to the Civil Judge? : NO
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COMMISSIONER OF WEALTH-TAX

Versus

MANUBHAI SHIVABHAI PATEL

Appearance:

1. WEALTH TAX REFERENCE No. 52 of 1990
MRS MONA BHATT for Petitioner No. 1
SERVED BY RPAD - (N) for Respondent No. 1
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CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE K.A.PUJ

Date of decision: 11/07/2002

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

In this Reference at the instance of the revenue,
the following question is referred for our opinion in
respect of assessment years 1981-82 to 1983-84:-

"Whether, the Appellate Tribunal is right in law
and on facts in allowing the claim of the
assessee under sec. 5 (1A) of the Wealth-tax Act
in respect of his share being 8% in Bank deposits
held by the partnership firm M/s.Manibhai and
Brothers?"

2. We have heard Ms. Mona Bhatt, learned counsel
for the applicant- revenue. Though served, none appears
for the respondent- assessee.

3. Our attention is invited to the decision dated
18-10-1994 of this Court in Wealth-Tax Reference No.23 of
1981 which was also reference against the same assessee.
In the said reference also, question No.1 raised therein
was similar to the question referred in the present
reference. After considering the decision dated 2-9-1994
of this Court in Wealth-Tax Reference No.9 of 1981
(Commissioner of Wealth-tax vs. Mahesh Kumar R Patel,
Baroda), this Court answered the question in the
affirmative i.e. in favour of the assessee and against
the revenue.

Following the aforesaid decision, our answer to
the question in this reference is also in the affirmative
i.e. in favour of the assessee and against the revenue.

4. The Reference accordingly stands disposed of with
no order as to costs.

(M.S. Shah, J) (K.A. Puj, J)
zgs/-